

## Message Text

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15

ACTION FBO-05

INFO OCT-01 NEA-10 ISO-00 A-01 L-03 /020 W

----- 126654

R 040410Z AUG 76

FM AMCONSUL CALCUTTA

TO SECSTATE WASHDC 5542

INFO AMEMBASSY NEW DELHI

LIMITED OFFICIAL USE CALCUTTA 1903

E.O. 11652: N/A

TAGS: ABLD, IN

SUBJ: MUNICIPAL PROPERTY TAXES

REF: A. CALCUTTA 2763 OF 11/20/75, B. 75 STATE 283912

1. CONGEN HAS BEEN INFORMED THAT TWO PENDING TAX APPEALS AGAINST CALCUTTA CORPORATION MUNICIPAL PROPERTY TAX UPWARD REVALUATIONS ON PROPERTY NO. 31428 HAVE BEEN SETTLED, AS FOLLOWS:

A. VALUE OF PROPERTY NO. 31428 FOR TAXATION PURPOSES WAS REVALUED UPWARD IN 1973 AS PART OF ROUTINE, EVERY-SIX-YEARS REVALUATION SCHEDULE. TALBOT & COMPANY ADVOCATE MAZUMDAR APPEALED THIS REVALUATION ON BEHALF CONGEN. FINAL LOWER 1973 REVALUATION FIGURE FOR TAX PURPOSES IS RS. 64,800.00 (US \$7,280.90 AT US \$1.00 EQUALS RS. 8.90).

B. CONCURRENTLY, MAZUMDAR HAS BEEN APPEALING 1976 REVALUATION REFLECTING COMPLETION OF OB AND DEVELOPMENT OF SITE. THIS APPEAL ALSO NOW DECIDED WITH LOWER REVALUATION THAN INITIALLY DECLARED. FINAL REVALUATION 1976 FIGURE IS RS. 273,938.00 (US \$30,779.55).

2. ADDITIONALLY, ADMIN OFFICER HAS LEARNED THAT ALTHOUGH PROPERTY REVALUED UPWARD IN 1967, ALL TAX BILLINGS SINCE 1961 CONTINUE TO BE CALCULATED AGAINST 1961 REVALUATION FIGURE. THUS, WHILE PROPERTY REVALUED UPWARD IN 1967, IN 1973, AND NOW IN 1976, WE ARE PAYING MUNICIPAL PROPERTY TAXES BASED ON 1961 FIGURES, PROBABLY BECAUSE OF CALCUTTA LIMITED OFFICIAL USE

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CORPORATION OVERSIGHT. NOW THAT TWO TAX APPEALS CASES ARE

SETTLED, CONGEN MAY BE BILLED FOR UNDERPAYMENTS SINCE  
1967. MAZUMDAR HAS CALCULATED TAX DUE THROUGH JUNE 1972  
AS RS. 75,100.00 OR US \$8,438.20.

3. CONGEN UNDERSTANDS THAT AMOUNT UNDERPAID SINCE 1967 IS  
NOT LEGALLY DUE UNTIL OFFICIAL NOTIFICATION RECEIVED FROM  
CORPORATION. WE ARE ALSO STUDYING WHETHER STATUTE OF LIMIT-  
ATIONS, IF ANY, APPLIES IN THIS MATTER. IN THE MEANTIME,  
HOWEVER, DEPARTMENT SHOULD CONSIDER PROPRIETY OF CONGEN  
NOTIFYING CORPORATION OF THEIR TAX BILLING OVERSIGHT. IF  
DECISION MADE TO EFFECT PAYMENT, DEPARTMENT SHOULD  
OBLIGATE FUNDS ACCORDINGLY. PLEASE ADVISE.  
KORN

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NNN

## Message Attributes

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**Channel Indicators:** n/a  
**Current Classification:** UNCLASSIFIED  
**Concepts:** n/a  
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**Decaption Date:** 01 JAN 1960  
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**Disposition Approved on Date:**  
**Disposition Authority:** vogelfj  
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**Disposition Comment:** 25 YEAR REVIEW  
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